

1R865. Tax Commission, Auditing.

2R865-25X. Brine Shrimp Royalty.

3~~[R865-25X-1. Brine Shrimp Royalty Procedures Pursuant to Utah Code Ann. Section 59-23-~~  
4~~44.~~

5       A. ~~"Gross weight" means the raw, wet, harvested weight of the unprocessed brine shrimp~~  
6~~eggs as reported to the Division of Wildlife Resources, and includes any biomass or refuse~~  
7~~harvested with the brine shrimp eggs.~~

8       B. ~~A harvester of brine shrimp eggs shall calculate the net weight of unprocessed brine~~  
9~~shrimp eggs harvested by multiplying the gross weight by .60.~~

10       C. ~~Prior to January 31 of each year, a harvester shall file a report with the Tax Commission,~~  
11~~on a form prescribed by the Tax Commission, containing the following information:~~

12           1. ~~the net weight of unprocessed brine shrimp eggs harvested during the current harvest~~  
13~~season and sold in arm's length transactions prior to submitting the report;~~

14           2. ~~the total proceeds received prior to January 31 for the unprocessed brine shrimp eggs~~  
15~~sold in C.1; and~~

16           3. ~~proceeds received since the last January 31 reporting period for unprocessed brine shrimp~~  
17~~eggs harvested in prior harvest seasons.~~

18       D. ~~The Tax Commission shall annually determine the unit value of unprocessed brine~~  
19~~shrimp eggs by dividing the aggregate proceeds reported by all harvesters under C.2.~~  
20~~and C.3. by the aggregate net weight reported by all harvesters under C.1.]~~

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23**KEY: brine shrimp royalty**

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